



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.143

AMARAVATI, SATURDAY, FEBRUARY 11, 2023

G.3480

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

CERTAIN AMENDMENTS TO G.O.Ms.No.588, REVENUE (CT-II) DEPARTMENT,
DATED: 12.12.2017.

[G.O.Ms.No.36, Revenue (Commercial Taxes), 10th February, 2023.]

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification of the Government of Andhra Pradesh issued in Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017 , namely:—

AMENDMENT

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

"Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.";

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 01st day of January, 2023.

N. GULZAR,
Secretary to Government (CT) Finance.

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